

**Charitable Trust Bureau Guidance to Charities  
during the COVID-19 pandemic  
Updated April 28, 2020**

As the COVID-19 crisis continues to evolve, many nonprofit boards are faced with having to make important decisions at a time when social distancing is now required and when it is no longer possible to hold in-person board/organizational meetings. We have seen a certain trend in constituent questions and this document is intended to try to respond and serve as guidance from the Illinois Attorney General's Charitable Trust Bureau based on the current state of the law. We will update this guidance as necessary. If you have questions about information set forth in this document, or about other issues relating to Charitable Organizations in Illinois, please do not hesitate to contact the Charitable Trust Bureau at 312-814-2595.

**Electronic/Telephonic Meetings:** The General Not For Profit Corporation Act of 1986 already provides that, unless expressly prohibited the articles of incorporation or bylaws of a charitable organization, electronic or telephonic meetings are permitted so that a board of directors can conduct business, so long as it is a live meeting and all persons can participate. If the bylaws of a charitable organization do specifically prohibit electronic or telephonic meetings, a board of directors might choose to adopt emergency procedures to permit electronic or telephonic meetings for the duration of the current COVID-19 emergency, so long as proper notice of such meeting are given, such meeting are live and all persons can participate, and all actions taken during the emergency are ratified upon proper motion when in-person board/organizational meetings resume.

**Bylaws that Require Meetings Open to Members:** Occasionally, an organization's bylaws may require board meetings to be open to members. If you are an organization that requires board meetings to be open to members, Illinois law does not prohibit using electronic or telephonic means to conduct business, unless specifically prohibited by the articles of incorporated or bylaws, and so long as members can view or listen contemporaneously to the proceedings.

**Compliance and Filing Extension Questions:** The Charitable Trust Bureau has been receiving many questions regarding how to file annual reports and how to make extension requests for annual reports, given the current COVID-19 emergency. Like all our offices across the state, the Charitable Trust Bureau remains open and we are receiving mail; however, we are operating with reduced staff as the Attorney General is taking measures to address both our obligation to serve the public and the State of Illinois and our concern for the wellbeing of our employees and the general public health in light of the COVID-19 pandemic. In addition, charitable organizations continue to have the ability to receive a sixty day extension to file annual reports for good cause ([https://illinoisattorneygeneral.gov/charities/charity\\_annual\\_report\\_extensions.pdf](https://illinoisattorneygeneral.gov/charities/charity_annual_report_extensions.pdf)). Again, we remain open, and you can still contact the Charitable Trust Bureau at (312) 814-2595 for compliance-related questions and other information. Please leave a message even if someone is not available to take your call. Your call will be returned.